

# FIRST UNION RAIL

One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Tel 847.318.7575  
Fax 847.318.7588

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment

**Re: Memorandum of Lease Agreement**

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated May 26, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 23804.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation  
One O'Hare Center  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee: The Goodyear Tire & Rubber Company  
2000 Goodyear Drive  
Houston, TX 77017

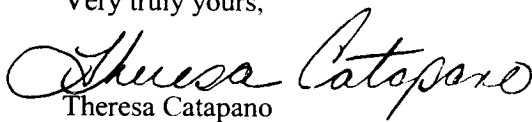
A description of the railroad equipment covered by the enclosed document is one (1) 10,300 gallon tank car, marked NDYX 65667.

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5375.  
Thank you for your cooperation in this matter.

Very truly yours,

  
Theresa Catapano  
Manager of Documentation

Enclosures

(GDYR011)



VIA UPS 2<sup>nd</sup> DAY AIR

June 22, 2005

RECORDATION NO.

23804-A FILED

JUN 24 '05

4-05 PM

SURFACE TRANSPORTATION BOARD

ASSGN. NO.: GDYR011

JUN 24 '05

4:05 PM

## MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 26<sup>th</sup> day of May, 2005, by and between FIRST UNION RAIL CORPORATION, a North Carolina corporation, ("Lessor") and THE GOODYEAR TIRE & RUBBER COMPANY ("Lessee"), an Ohio corporation.

**WITNESSETH:**

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of September 6, 2001, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of May 16, 2002 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

**LESSOR:**

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR  
Vice President Sales & Marketing

Title: \_\_\_\_\_

By: Theresa Catapano  
Name: THERESA CATAPANOTitle: MGR. OF DOCUMENTATION Executed on this 26<sup>th</sup> day of MAY, 2005

[CORPORATE SEAL]

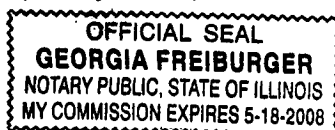
STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 26<sup>th</sup> day of May, 2005.

Georgia Freiburger  
Notary Public

My Commission Expires:

5-2008  
(Notary Public)

LESSEE:

THE GOODYEAR TIRE & RUBBER COMPANY

By: [Signature]

Name: \_\_\_\_\_

Title: Vice President

ATTEST:

By: [Signature]

Name: Bertram Bell

Title: Assistant Secretary

Executed on this 20 day of May, 2005

[CORPORATE SEAL]

STATE OF Ohio

COUNTY OF Summit

I, Audrey H. Sims, a Notary Public of the County and State aforesaid, certify that C. A. Miller personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 20<sup>th</sup> day of MAY, 2005.

Audrey H. Sims  
Notary Public

Commission Expires:

AUDREY H. SIMS, Notary Public  
Residence - Summit County  
State Wide Jurisdiction, Ohio  
My Commission Expires Feb. 16, 2009

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

NUMBER OF CARS: One (1)

CAR DESCRIPTIONS: Tank Car, 10,300 gallon, exterior-coiled, DOT spec. 111A100W3

CAR NUMBERS: NDYX 65667